

Tax Relief And Abatement Standards of Practice

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Utah State Tax Commission

Property Tax Division

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Table of Contents

SECTION III.I GENERAL INFORMATION	6
Purpose	6
Scope	6
Determination of Tax Relief Status and Burden of Proof	6
Utah Residency Requirements	6
Filing Deadline	6
Ownership	7
Multiple Ownership	7
Legal Guardian or Power of Attorney	7
Limitations	7
SECTION III.II STANDARDS OF PRACTICE	7
Standard 3.1 Veteran’s Eligibility Requirements	7
3.1.0 Disabled Veteran	7
3.1.1 Surviving Spouse	7
3.1.2 Eligible Property	7
3.1.2.1 Property Held in Trust	8
Standard 3.2 Veteran’s Application Process	8
3.2.0 Application Deadline	8
3.2.1 Required Information	9
3.2.2 Additional Evidence	9
Standard 3.3 Amount of Veteran’s Exemption	10
3.3.0 Veteran	10
3.3.1 Spouse and Minor Orphans	10
3.3.2 How Exemption Applies to Motor Vehicles	10
3.3.3 Refund of Overpayment	10
Standard 3.4 Blind Eligibility Requirements	10
3.4.0 Eligible Persons	10
3.4.1 Property Held in Trust	11
Standard 3.5 Blind Application Process	11
Standard 3.6 Blind Amount of Exemption	11
3.6.0 Amount of Exemption	11

3.6.1 How Exemption Applies to Motor Vehicles	11
3.6.2 Refund of Overpayment	12
Standard 3.7 Indigent Eligibility Requirements	12
3.7.0 Requirements	12
3.7.1 Age Exceptions	12
Standard 3.8 Indigent Application Process	12
3.8.0 Application Deadline	12
3.8.1 Required Information	12
3.8.2 Claim Limits	13
3.8.3 Property Held in Trust	13
3.8.4 Refund of Overpayment	13
Standard 3.9 Abatement and Deferral	13
3.9.0 Amount	13
3.9.1 Deferred Taxes Accumulate	14
3.9.2 Denial of Application	14
Standard 3.10 Circuit Breaker Eligibility Requirements	14
3.10.0 Purpose of Circuit Breaker	14
3.10.1 Eligible Persons	14
3.10.2 Limitation	14
3.10.3 Definition of “Household Income.”	14
3.10.4 Additional Information on Definition of “Household Income.”	15
3.10.5 Property Held in Trust	16
3.10.6 Housing and Community Development Act	16
3.10.7 Allowed Payments	16
3.10.8 Claimant Owing Delinquent Property Taxes	17
3.10.9 Application Process	17
3.10.10 Deadline Extension	17
3.10.11 Application Requirements	17
Standard 3.11 Additional Homeowner Credit	17
3.11.0 Owner-occupied residences	17
3.11.1 Example	17
3.11.2 Tax Credit on Assessment/Tax Roll	18
3.11.3 No State Reimbursement	18

Standard 3.12 Payment of Circuit Breaker Credit	18
3.12.0 Amount Based on Income	18
3.12.1 Renter's Credit	18
3.12.2 Prorated Tax Credit	18
3.12.3 Refund of Overpayment	18
Standard 3.13 Redetermination of Incorrect Claim	18
3.13.0 Audit	18
3.13.1 Arms-length	18
3.13.2 Excessive Claims	19
3.13.3 Negligence	19
3.13.4 Disallowed Claims	19
Standard 3.14 Tax Adjustment or Deferral of Delinquent Taxes	19
3.14.0 Application	19
3.14.1 Required Information	19
3.14.2 Mortgage holder	19
3.14.3 No Income-producing Assets	20
3.14.4 Consideration of Transferred Assets	20
3.14.5 Tax Reduction	20
3.14.6 Interest Rate on Tax Deferral	20
3.14.7 Adjustments	20
3.14.8 Refunds Prohibited	20
3.14.9 Settlement Approval	20
3.14.10 Posting Requirement	20
3.14.11 Record	21
Standard 3.15 Notification of Tax Relief Programs and Decision	21
3.15.0 Notice	21
3.15.1 Guideline	21
3.15.2 Appeal	21
Standard 3.16 Multiple Types of Tax Relief	21
Standard 3.17 Disclosure of Tax Relief	21
3.17.0 Tax Notice	21
3.17.1 The Order in Which Tax Relief is Applied	21

APPENDIX 3A	APPLICABLE STATUTES AND ADMINISTRATIVE RULES	22
	Statutes	22
	Administrative Rules	23
APPENDIX 3B		24
	Mobile Homeowners Circuit Breaker Application Processing Guidelines	24
	Mobile Homeowner Circuit Breaker Application Processing Utah State Tax Commission Guidelines	25
APPENDIX 3C	TAX RELIEF SUMMARY CHART	26
APPENDIX 3D	FORMS	27

Section III.I

General Information

Purpose

These standards provide a reference to accepted procedures for administering statutory tax relief programs.

Scope

These standards address four types of statutory tax relief: the veteran's exemption, blind exemption, indigent abatement/deferral and the circuit breaker tax credit. The veteran's and blind exemptions provide that part of the value of real and/or personal property owned by veterans or blind people or their surviving spouses or orphaned minor children is exempt from property taxes. The indigent abatement/deferral allows for the abatement or deferral of property taxes for indigents who are 65 years of age or older. People under age 65 may qualify if they are disabled, or can demonstrate circumstances of extreme hardship. The circuit breaker tax credit is similar to the indigent abatement except that the amount of the credit varies with household income and can apply to the portion of rent that goes to pay property taxes. In addition to meeting the income requirement, a person must be at least 65 years of age or be a surviving spouse. The county governing body (county) and the Utah State Tax Commission (Commission) are given statutory powers to grant adjustments to, or deferrals of, property taxes under certain circumstances.

Determination Of Tax Relief Status And Burden of Proof

The county is responsible for granting the veteran and blind exemptions, indigent abatements and deferrals. The Tax Commission and the county are responsible for administering the circuit breaker tax credit.

The burden is on the applicant to prove eligibility for any tax relief program. The county may request any information needed as evidence of eligibility. If the applicant fails to provide the necessary information or refuses an audit for verification of eligibility, the county may deny the tax relief.

Application forms are to be approved by the Commission prior to use.

Utah Residency Requirements

All claimants for exemptions and abatements must provide proof of established residency in the State of Utah. Indigent applicants must live in their residence at least 10 months of the year. Circuit breaker applicants must reside in the state for the entire calendar year. Absence from the residence due to vacation, confinement to a hospital, or other similar temporary situation is not to be deducted from the residency requirement. (R884-24P-5)

Filing Deadline

The law requires applications for veteran and blind exemptions and indigent abatements/deferrals be submitted on or before September 1 of each year. The county can extend the filing deadline until December 31, if good cause exists.

Ownership

All applicants should provide evidence of ownership such as a copy of the property tax notice, deed, revocable trust, or motor vehicle registration.

Multiple Ownership

The veteran's exemption applies to all types of real property, personal property or a combination of both. Also, a veteran must own a residence that is not a rented dwelling to qualify for the exemption. If several veterans own fractional interests in a property, they are each eligible for their full veteran's exemption. An indigent abatement is granted according to the total household income of a single owner-occupied primary residential property and effectively reduces the amount of tax due. Multiple ownership does not affect the amount of the abatement. If several indigents own fractional interests in a property, the combined maximum abatement would be no greater than the maximum abatement granted if a single indigent owned the property. If several indigent veterans each own a partial interest in their home they would qualify for one full indigent abatement among them, but may each receive their full veteran's exemption.

Legal Guardian Or Power Of Attorney

The representatives of applicants unable to act on their own behalf, should submit a signed and notarized power of attorney, or other documentation, as required by the county with the application.

Limitations

The circuit breaker and indigent abatements are limited to taxes on the residence and a maximum of one acre of land.

Section III.II

Standards of Practice

Standard 3.1 Veteran's Eligibility Requirements

3.1.0 Disabled Veteran

To be eligible an individual must be disabled in the line of duty during any war, international conflict, or military training in the military service of the United States or of the State of Utah. The disability must be at least 10%.

3.1.1 Surviving Spouse

The unmarried surviving spouse and minor orphans of a disabled veteran or of a veteran who died as a result of military service with the United States or with this state, may apply for a veteran's exemption. [Section 59-2-1104 (2)]

3.1.2 Eligible Property

The following property is eligible for a veteran's exemption:

- All types of real property
- All types of personal property, or
- A combination of all types of real and personal property.

An unmarried surviving spouse or a minor orphan of a deceased disabled veteran or a veteran who was killed in action or died in the line of duty is allowed the veteran

exemption regardless of whether they are listed as owner of the property as of January 1. [Section 59-2-1101 (1)(c)] However, all other claimants must own the property as of January 1 in order for the property to be eligible for the veteran exemption. [Section 59-2-1101 (1)(a)]

Property held under a real estate contract is eligible for the exemption if the claimant is both the purchaser under the contract and is obligated to pay property taxes on the property beginning on January 1 of the year the exemption is claimed. (Section 59-2-1105)

3.1.2.1 Property Held In Trust

If the veteran (claimant), is the creator (grantor) of a trust holding title to real or tangible personal property for which an exemption is claimed, the claimant must prove to the county that (s)he is able to regain legal title to this property by claimant's own action under the trust, or the action of a non-adverse party or joint action of the claimant and the nonadverse party. The power to revoke the trust, terminate (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the claimant is not the creator (grantor) of the trust, the claimant must control the legal ownership (must be the Trustee: and must have control of the beneficial ownership of the trust or be the beneficiary of the trust). In addition, the claimant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the exemption. (Section 59-2-1105).

Key questions to ask the claimant are:

- Is the trust revocable?
- Is the claimant also the Trustee of the Trust?
- If the claimant is not the Trustee, does (s)he have the ability to appoint a new or different Trustee, can the claimant amend the trust at any time, or can the claimant withdraw or order the withdrawal of the property from the trust?

The terms "inter vivos" and "living" are typical terms located in revocable trusts. Generally, a claimant's property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust bring in a letter from the attorney who prepared the trust indicating that it qualifies as a "grantor trust", that the grantor retains ownership of the assets pursuant to Section 676 of the Internal Revenue Code, and that all income earned by the trust is taxable to the grantor.

Standard 3.2 Veteran's Application Process

3.2.0 Application Deadline

On or before September 1 of each year, any person applying for a veteran's exemption must file an application with the county in which the applicant resides. If an applicant resides in a different county from that of the property, a copy of the application must be sent to the county in which the property is located and any other county in the state where the veteran owns property. See Form PT-30, "Disabled Veterans Property Tax Exemption Application", in Appendix 3D.

The county is required to extend the application deadline for one year, if:

- a) a military entity issues a written decision that the disabled veteran is disabled or deceased disabled veteran was disabled at the time the deceased disabled veteran died; and
- b) the date the military entity issues the written decision takes effect is in any year prior to the current calendar year. [Section 59-2-1105 (2)(b)(i)]

In addition, the county is required to extend the application deadline for one year, if the county legislative body determines that:

- a) the claimant or a member of claimant's immediate family had an illness or injury that prevented the claimant from filing the application on or before the September 1 deadline;
- b) a member of the claimant's immediate family died during the calendar year the claimant was required to file the application;
- c) the claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year the claimant was required to file the application;
- d) the failure of the claimant to file the application on or before the deadline would be against equity or good conscience and was beyond the reasonable control of the claimant. [Section 59-2-1105 (2)(b)(iii)]

3.2.1 Required Information

The following information must accompany the initial application:

- A copy of the veteran's certificate of discharge from military service of the United States or of this state, or other satisfactory evidence of eligible military service. [Section 59-2-1105(2)(c)]
- A statement issued by a military entity listing the percentage of disability for the disabled veteran or deceased disabled veteran. [Section 59-2- 1105 (3)(a)(i)].
- In the event of the veteran's death, a death certificate or other evidence required by the county.

The county may not require the claimant to file another statement issued by a military entity unless:

- a) The claimant is someone other than the claimant who filed an application for the veteran's exemption for the calendar year immediately preceding the current calendar year; or
- b) The percentage of disability has changed for a disabled veteran or deceased disabled veteran. [Section 59-2-1105 (3)(a)(ii)]

3.2.2 Additional Evidence

It is the county's option to require the applicant to provide additional evidence. The applicant cannot require the county to consider additional information.

3.2.3 Application Receipt Required

The county is to provide a receipt to a claimant who files an application for the veteran's exemption. [Section 59-2-1105 (2)(a)(ii)] The receipt could be as simple as a receipt date stamp on the application with a copy of such to the applicant. This receipt is to be provided no later than 30 days after the day on which the claimant filed the application.

3.2.4 Application Amendments

The county is to allow the claimant to amend the application up to a year after the claimant has filed the application if: [Section 59-2-1105 (2)(b)(ii)]

- a) a military entity issues a written decision that the percentage of disability has changed; and
- b) the date the military entity's written decision takes effect is in any year prior to the current calendar year.

The claimant is to provide to the county a statement issued by a military entity listing the date the military entities written decision takes effect.

Standard 3.3 Amount Of Veteran's Exemption

3.3.0 Veteran

If the veteran is 100% disabled, the full \$82,500 exemption is allowed. A disabled veteran must own a residence that is **not** a rented dwelling. The amount of exemption is determined by multiplying \$82,500 by the veteran's percentage of disability. Example: A 50% disability results in a \$41,250 of taxable value exemption. An exemption may not be allowed for any disability below 10%. [Section-59-2-1104(d)]

3.3.1 Spouse And Minor Orphans

If the veteran's service was prior to 1921 and the disability was more than 10%, the surviving spouse and minor orphans are entitled to the full exemption, or the same exemption to which the disabled veteran would have been entitled if the veteran served after January 1, 1921. [Section 59-2-1104(e)]

3.3.2 How Exemption Applies To Motor Vehicles

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states **the amount of motor vehicle fee or tax to be abated** for each vehicle. See Form PT-32, "Veteran or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax", in Appendix 3D. The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to the back of Form PT-32, which lists various personal property and the associated value-based uniform fee, age-based uniform fee, or property tax rates.

3.3.3 Refund Of Overpayment

The county, granting a veteran exemption to a person under Section 59-2-1105, is to grant a refund if the claimant's property taxes paid exceed the claimant's property taxes due, providing the amount is \$1 or more. [Section 59-2-1105(4)(b)]

Standard 3.4 Blind Eligibility Requirements

3.4.0 Eligible Persons

Any person declared blind by a licensed ophthalmologist is eligible for the blind exemption. The applicant must meet the statutory definition of blindness which is: (a) has no more than 20/200 visual acuity in the better eye when corrected; or (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees. The unmarried surviving spouse or minor orphans may also qualify for the exemption. Only the property owned by the applicant as of January 1 is eligible for the exemption.

3.4.1 Property Held In Trust

If the blind claimant, is the creator (grantor) of a trust holding title to real or tangible personal property for which an exemption is claimed, the claimant must prove to the county that (s)he is able to regain legal title to the property by claimant's own action under the trust, or the action of a non-adverse party or a joint action of the claimant and the nonadverse party. The power to revoke the trust, terminate (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the claimant is not the creator (grantor) of the trust, the claimant must control the legal ownership (must be the Trustee: **and** must have control of the beneficial ownership of the trust or be the beneficiary of the trust). In addition, the claimant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the exemption. (Section 59-2-1106).

Key questions to ask the claimant are:

- Is the trust revocable?
- Is the claimant also the Trustee of the Trust?
- If the claimant is not the Trustee, does (s)he have the ability to appoint a new or different Trustee, can the claimant amend the trust at any time, or can the claimant withdraw or order the withdrawal of the property from the trust?

The terms "inter vivos" and "living" are typical terms located in revocable trusts. Generally, a claimant's property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust bring in a letter from the attorney who prepared the trust indicating that it qualifies as a "grantor trust", that the grantor retains ownership of the assets pursuant to Section 676 of the Internal Revenue Code, and that all income earned by the trust is taxable to the grantor.

Standard 3.5 Blind Application Process

3.5.0 Application Requirements

The application must be submitted on or before September 1 of each year with the county where the person resides. The county can extend the filing deadline until December 31, if good cause exists. The first year's application must be accompanied by an ophthalmologist's statement. If the blindness is not permanent, a signed ophthalmologist's statement must be submitted each year. See Form PT-31, "Blind Persons Property Tax Exemption Application", in Appendix 3D.

Standard 3.6 Blind Amount Of Exemption

3.6.0 Amount Of Exemption

The first \$11,500 of taxable value of real and tangible personal property is exempt. (Section 59-2-1106)

3.6.1 How Exemption Applies To Motor Vehicles

The county auditor/treasurer assumes the responsibility for calculating the exemption amount and supplying the taxpayer with a form that clearly states the **amount of motor vehicle fee or tax to be abated** for each vehicle. See Form PT-32, "Veteran or Blind

Abatement of Motor Vehicle Uniform Fees and Property Tax”, in Appendix 3D. The taxpayer will submit this completed form to the motor vehicle office at the time of registration or renewal of registration. To determine the appropriate rate refer to the back of Form PT-32, which lists various personal property and the associated value-based uniform fee, age-based uniform fee, or property tax rates.

3.6.2 Refund Of Overpayment

The county, granting the blind exemption under Section 59-2-1106, is to grant a refund if the claimant's property taxes paid exceed the claimant's property taxes due providing the amount is \$1 or more. [Section 59-2-1106(4)]

Standard 3.7 Indigent Eligibility Requirements

3.7.0 Requirements

Any low-income person who is at least 65 years of age in the year of application is eligible to apply for an indigent abatement or deferral of property taxes on that person's owner-occupied residence or mobile home. For the 2004 application, an applicant's 2003 income must be less than \$24,798.

3.7.1 Age Exceptions

Any person under the age of 65 may be eligible if: [Section 59-2-1109(1)]

- **Extreme Hardship.** The county finds that extreme hardship would prevail if the abatement or deferral were not granted; or
- **Disability.** The statutes provide no definition or criteria for determining eligible disability.

Standard 3.8 Indigent Application Process

3.8.0 Application Deadline

The indigent application must be filed each year on or before September 1 with the county. The county can extend the filing deadline until December 31, if good cause exists. (Section 59-2-1109) See Form TC-40CY, “Indigent Abatement and Property Tax Credits Application”, in Appendix 3D.

3.8.1 Required Information

The application must set forth adequate facts to support the person's eligibility for deferral or abatement to include:

- **For the 2004 application, a statement certifying that 2003 household income was equal to or less than \$24,798.** Household income means all taxable or non-taxable income from all sources including gross income, net rents, interest, retirement income, public assistance payments, social security, etc. (R884-24P-5)
- The county may require **proof of residency** for at least ten months of the year in the residence where the tax relief, deferral or abatement is requested;
- **Signatures** of both husband and wife are required if the husband and wife seek a deferral or abatement on the residence.

In addition, applicants for abatements based on hardship and/or disability must provide:

- **A signed statement detailing the circumstances of the hardship** and/or a signed statement from a licensed physician documenting the nature and extent of disability. (Section 59-2-1109)

In addition, deferral applicants must provide:

- A listing of all liquid and fixed assets other than items of nominal value;
- A listing of all assets transferred to relatives within the past three years; and,
- **Written approval** by the holder of any mortgage or trust deed outstanding on the property.

3.8.2 Claim Limits

A person may claim an abatement or deferral on only one residence.

3.8.3 Property Held In Trust

If the eligible indigent person (claimant), is the creator (grantor) of the trust holding title to real or tangible personal property for which an abatement or deferral is claimed, the claimant must prove to the county that (s)he is able to regain legal title to the property by claimant's own action under the trust, or the action of a non-adverse party or joint action of the claimant and the nonadverse party. The power to revoke the trust, terminate (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the claimant is not the creator (grantor) of the trust, the claimant must control the legal ownership (must be the Trustee; **and** must have control of the beneficial ownership of the trust or be the beneficiary of the trust). In addition, the claimant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the abatement or deferral. (Section 59-2-1109).

Key questions to ask the claimant are:

- Is the trust revocable?
- Is the claimant also the Trustee of the Trust?
- If the claimant is not the Trustee, does (s)he have the ability to appoint a new or different Trustee, can the claimant amend the trust at any time, or can the claimant withdraw or order the withdrawal of the property from the trust?

The terms "inter vivos" and "living" are typical terms located in revocable trusts. Generally, a claimant's property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust bring in a letter from the attorney who prepared the trust indicating that it qualifies as a "grantor trust", that the grantor retains ownership of the assets pursuant to Section 676 of the Internal Revenue Code, and that all income earned by the trust is taxable to the grantor.

3.8.4 Refund Of Overpayment

The county, granting an indigent abatement or deferral under Section 59-2-1107, is to grant a refund if the claimant's property taxes paid exceed the claimant's property taxes due providing the amount is \$1 or more. (Section 59-2-1109)

Standard 3.9 Abatement and Deferral

3.9.0 Amount

The amount of property tax the county may abate is limited to either (1) the amount provided as a homeowner's credit for the lowest household income bracket under Section 59-2-1208, which is \$661 for 2004 or (2) one-half the tax levied, whichever is

less. For example, if the tax due is \$500, the abatement is \$250. The amount the county may defer is not limited. Only one deferral or abatement may be granted per household. (Sections 59-2-1107 and 59-2-1108).

3.9.1 Deferred Taxes Accumulate

Taxes deferred by the county accumulate with interest at an interest rate equal to the lesser of 6% or the targeted federal funds rate that exists on the January 1 immediately preceding the day on which the taxes are deferred. The property cannot be subject to final tax sale during the period of deferment. [Section 59-2-1108(1) and (2)]

3.9.2 Denial Of Application

The county may deny the application if the applicant is the owner of income-producing assets which could be liquidated to pay the tax. Also, any assets transferred to relatives in the preceding three-year period are to be considered by the county in making its determination.

Standard 3.10 Circuit Breaker Eligibility Requirements

3.10.0 Purpose Of Circuit Breaker

The purpose of the circuit breaker program is to provide general property tax relief to certain poor taxpayers who have “income” below statutorily mandated levels and who own or rent their places of residence. The circuit breaker program provides tax credits, refunds, and appropriations from Utah’s General Fund. (Section 59-2-1201)

3.10.1 Eligible Persons

Any person providing their own financial support, who is 65 years of age in the year of application or who is a surviving spouse, regardless of age, with a household income as identified in 59-2-1208 & 1209, and who is a permanent resident of the state of Utah is eligible for a homeowner’s or renter’s credit. See forms TC-40CY, “Indigent Abatement and Property Tax Credits Application” and TC-40CB, “Renter Refund Application (Circuit Breaker)”, in Appendix 3D.

3.10.2 Limitation

Only one claimant per household may apply for the credit. For the 2004 application, an applicant’s 2003 household income must be less than \$24,798.

3.10.3 Definition Of “Household Income.”

Household income for the “Homeowner’s Tax Credit” means all income received by all persons of a household in the calendar year preceding the calendar year in which property taxes are due. For example, all income received during 2002 by members of the household as of January 1, 2003.

Household income for the “Renter’s Credit” means all income received by all persons of a household for the year for which a claim is filed. For example, 2002 household income from all household members living in the household as of January 1, 2002.

The legislature has defined “income” to include not only amounts included in a taxpayer’s federal adjusted gross income (“FAGI”), but also some additional amounts to better reflect the resources actually available to the taxpayer to meet obligations. For example, if a taxpayer’s only incoming funds consist of \$50,000 of nontaxable municipal bond interest, the taxpayer’s FAGI may be zero, yet the taxpayer would have \$50,000 with which to pay his or her tax obligation. Generally, household income includes all taxable and non-taxable income including wages, salaries, interest, dividends, trust

income, alimony, support payments, disability payments, public assistance payments, retirement income, voluntary contributions to a tax-deterred retirement plan, pensions, annuities, capital gains, workman's compensation, state unemployment insurance amounts, Social Security payments, loss carry forwards, rental depreciation, etc. Household income does not include relief in kind supplied by a tax-exempt, non-governmental source, surplus food, or relief in kind supplied by a public or private agency. (Section 59-2-1202 and R865-9I-34).

3.10.4 Additional Information On Definition Of “Household Income.”

In State Tax Commission Advisory Opinion #99-033, dated March 10, 2000, the following income items were addressed relating to the definition of income for purposes of the renter and homeowner credits (circuit breaker) for property tax:

Federal income tax refunds

Federal income tax refunds are not income. They merely reflect an extra withholding of income taxes.

Federal childcare credits

Childcare credits are generally not “income.” The credit only represents a reduction in the amount of tax a taxpayer must pay the federal government. The federal government’s decision to allow a lower tax payment does not constitute income. There is an exception however, for the amount of the child credit that is “refundable.” To the extent a taxpayer is qualified for a childcare credit in excess of his or her tax liability, the taxpayer will receive a refundable credit under IRC §24(d)(4). That refund is not merely a reduction of tax otherwise due. It represents additional income to the taxpayer. As such, it is in the nature of “cash public assistance or relief,” included in “nontaxable income” under Section 59-2-1202(6)(b)(vi) and thus also included in “income” under Section 59-2-1202(6)(a).

Federal earned income credits

The rule for federal earned income credits is the same as the rule for federal child care credits. In general, the earned income credit only represents a reduction in the amount of tax a taxpayer must pay the federal government. To the extent a taxpayer receives a refundable earned income credit under IRC §32, however, the taxpayer has essentially received cash public assistance or relief, which should be included in income for circuit breaker purposes.

Reverse mortgages

Payments received by an elderly homeowner under a reverse mortgage are not income. Each payment to the homeowner is simply a loan that will be repaid from the sales proceeds of the home on the homeowner’s death. Although the reverse mortgage may generate cash that the homeowner could use to pay property taxes, it does so by reducing the taxpayer’s non-cash assets, not by generating additional income.

Payments or reimbursements to senior program volunteers

For purposes of the circuit breaker, payments or reimbursements to senior program volunteers do not qualify as income as they are a repayment of the

taxpayer's own expenses.

Gifts

Gifts and bequests should not be taken into account in computing a taxpayer's income under Section 59-2-1202.

3.10.5 Property Held In Trust

If the eligible person (claimant), is the creator (grantor) of a trust holding title to real or tangible personal property for which a credit is claimed, the claimant must prove to the county that (s)he is able to regain legal title to the property by claimant's own action under the trust, or the action of a nonadverse party or a joint action of the claimant and the nonadverse party. The power to revoke the trust (the trust or any conveyance of property to the trust), alter or amend the trust itself, or appoint a new trustee must be present. When the claimant is not the creator (grantor) of the trust, the claimant must control the legal ownership (must be the Trustee; **and** must have control of the beneficial ownership of the trust or be the beneficiary of the trust). In addition, the claimant must be obligated to pay the property taxes on that portion of the trust property for the year (beginning January 1) in which the claimant claims the credit. (Section 59-2-1203).

Key questions to ask the claimant are:

- Is the trust revocable?
- Is the claimant also the Trustee of the Trust?
- If the claimant is not the Trustee, does (s)he have the ability to appoint a new or different Trustee, can the claimant amend the trust at any time, or can the claimant withdraw or order the withdrawal of the property from the trust?

The terms "inter vivos" and "living" are typical terms located in revocable trusts. Generally, a claimant's property included in an irrevocable trust would not be eligible for tax relief. However, each trust document is unique and must be considered on its own merits. If unable to determine if the trust qualifies, have the claimant presenting the trust bring in a letter from the attorney who prepared the trust indicating that it qualifies as a "grantor trust", that the grantor retains ownership of the assets pursuant to Section 676 of the Internal Revenue Code, and that all income earned by the trust is taxable to the grantor.

3.10.6 Housing And Community Development Act

When housing assistance payments are involved under the Housing and Community Development Act, Title II, Section 8, then:

- only that portion of the rent paid by the tenant may be claimed under the terms of the Circuit Breaker Act; and
- the portion of the rent paid by the federal government to the landlord will not be considered as part of the household income since it is not subject to a claim for rebate. [R865-9I-34(F)]

3.10.7 Allowed Payments

No claim for a refund under the circuit breaker may be allowed to any person who is a recipient of public funds for the payment of rent during the period for which the claim is filed. (Section 59-2-1218) State welfare assistance is not considered public funds. [R865-9I-34(E)]

3.10.8 Claimant Owing Delinquent Property Taxes

Qualifying individuals owing delinquent property taxes may qualify for a homeowner's credit. The credit may not exceed the claimant's property tax liability for the year in which credit is requested. (Sections 59-2-1206)

3.10.9 Application Process

An application for a renter's tax credit must be filed with the Tax Commission by December 31 each year.

An owner of a mobile home is considered a homeowner and may apply for circuit breaker credit against property taxes. A homeowner's or mobile homeowner's tax credit must be filed with the county by September 1 each year. Counties will process both the homeowner's and mobile homeowner's tax credits. If the property that a mobile home sits on is rented, then the county will forward the renter's credit portion along with property tax credit information to the State Tax Commission for direct payment to the mobile home owner. (See Appendix 3B for Mobile Homeowner, Circuit Breaker Application Processing Guidelines.)

3.10.10 Deadline Extension

The Tax Commission or county may extend the time for filing a claim until December 31 of the claim year, if they find good cause to extend the deadline. (Section 59-2-1220)

3.10.11 Application Requirements

The application must be on a form approved by the Commission and include a statement of the applicant's total household income. [Section 59-2-1206(1)]

Application for the renter's credit must include proof that the rent has been paid, the name and address of the property owner or manager, and information regarding changes of residence. (Section 59-2-1213) If rental assistance is received, include only the portion of rent the claimant paid.

Standard 3.11 Additional Homeowner Credit

3.11.0 Owner-occupied Residences

There is additional tax relief for any person qualifying for the existing homeowner's credit. The additional relief is equal to the difference in tax on 55% of market value and the tax on 35% of market value. In effect, the credit is equal to the tax on 20% of market value. [Section 59-2-1202(7)(b)(i)] This credit is in addition to any other exemption or reduction for which a homeowner may be eligible for, including the homeowner's credit provided for in Section 59-2-1206. [Section 59-2-1203(3)]

3.11.1 Example

Assume a \$100,000 home and a 1% tax rate.

Tax on 55% of market value = $\$100,000 \times .55 \times .01 = \550

Tax on 35% of market value = $\$100,000 \times .35 \times .01 = \350

Credit equals \$550 minus \$350 or \$200

Another way to figure the credit would be the following:

Credit equals $\$100,000 \times .20 \times .01 = \200

3.11.2 Tax Credit On Assessment/Tax Roll

The additional homeowner credit should be shown as a tax credit on the assessment/tax roll and not as a reduction in value for the following reasons:

- Tax Commission Rule 884-24P-36 requires that tax relief for taxpayers eligible for blind, veteran, indigent or circuit breaker be shown as credits to total taxes levied.
- It is likely that not all credits would be accounted for as a value reduction because of late filers.
- Accounting for the adjustment as a value reduction would create an additional category to be tracked for statistical reporting purposes.

3.11.3 No State Reimbursement

A county legislative body may not obtain payment from the state's General Fund for the 20% fair market value reduction. County records should distinguish between the traditional credit based upon income brackets, which is reimbursable, and the credit based on 20% of market value, which is not reimbursable. [Section 59-2-1206(2)(a)(ii)]

Standard 3.12 Payment Of Circuit Breaker Credit

3.12.0 Amount Based On Income

The amount of a homeowner's credit is based on the applicant's household income (see schedule on application form). The homeowner's credit is deducted from taxes charged. A renter's credit application is filed directly with the Tax Commission and a direct payment is mailed to the applicant.

3.12.1 Renter's Credit

The renter's credit is based upon the applicant's household income and a percentage of the rent paid (see schedule on application form). The credit is made in the form of a direct payment to the applicant.

3.12.2 Prorated Tax Credit

If an owner sells his home but remains in Utah, the tax credit can be prorated on the old residence based on the date of sale from January 1. The balance may be applied to the new residence. If the move is out of Utah and the application is late, no tax relief need be granted.

3.12.3 Refund Of Overpayment

The county, granting an abatement or circuit breaker credit to a claimant, is to grant a refund if the claimant's property taxes paid exceed the claimant's property taxes due providing the amount is \$1 or more. [Section 59-2-1220(2)]

Standard 3.13 Redetermination Of Incorrect Claim

3.13.0 Audit

If the audit of any claim reveals that the amount was incorrectly determined, the Tax Commission or the county shall redetermine the claim and notify the claimant of its reason for redetermination. The claimant has 30 days to appeal after this notice. (Section 59-2-1214)

3.13.1 Arms-length

If it is determined by the Tax Commission that the rental of a property is not an arms-length transaction, the Commission may determine rent constituting property taxes

accrued at arms-length and the claimant may appeal within 30 days of notice. (Section 59-2-1216)

3.13.2 Excessive Claims

If the Tax Commission or county determines that a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full. The credit shall be canceled, and the amount paid or claimed may be recovered by assessment. The assessment shall bear interest from the date of the claim, until refunded or paid, at the rate of 1% per month. The claimant and any person assisting in the preparation or filing of the excessive claim shall be guilty of a Class A misdemeanor. [Section 59-2-1215(1)]

3.13.3 Negligence

If the Tax Commission or the county determines that a claim is excessive and negligently prepared, 10% of the corrected claim shall be disallowed. The improper portion of any amount paid shall be similarly recovered by assessment and the assessment shall bear interest at 1% per month from the date of payment until refunded or paid. [Section 59-2-1215(2)]

3.13.4 Disallowed Claims

A claim shall be disallowed if the Tax Commission or county finds that the claimant received title to a residence primarily for the purpose of receiving benefits. (Section 59-2-1219)

Standard 3.14 Tax Adjustment Or Deferral Of Delinquent Taxes

3.14.0 Application

The owner (or contract owner) of property may apply to the responsible assessing authority, either the county or the Tax Commission, for an adjustment or deferral of delinquent taxes. [Section 59-2-1347(1a) & (b)] For the purpose of this standard, taxes include interest, penalties and any associated costs. See Form PT-33, "Application for Settlement or Deferral of Delinquent Property Tax", and Form PT-33A, "Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes", in Appendix 3D.

3.14.1 Required Information

On application forms approved by the Commission, the applicant shall specify:

- A description of the property including property identification number.
- The value of the property for the current year.
- The amount of delinquent taxes, interest and penalties.
- Adequate facts to support eligibility for exemption or deferral.
- The amount proposed to be paid in settlement or to be deferred.
- Both husband and wife must sign application if seeking relief on a residence in which they both reside and which they own as joint tenants.
- Any other information required by the county.

See Form PT-33, "Application for Settlement or Deferral of Delinquent Property Tax" in Appendix 3D.

3.14.2 Mortgage Holder

If applying for a deferral, the written consent of the holder of any mortgage or trust deed outstanding on the property must be submitted with the application form. (Section 59-2-1108 & 1347)

3.14.3 No Income-producing Assets

If applying for an indigent deferral, a taxpayer may not own income-producing assets that could be liquidated. (Section 59-2-1108)

3.14.4 Consideration Of Transferred Assets

The county legislative body must consider any assets transferred to relatives in the prior three years when making a decision to defer taxes for the indigent.

3.14.5 Tax Reduction

1. Indigent Abatement – the lesser of (a) the amount provided as a homeowner's credit for the lowest household income bracket under Section 59-2-1208 or (b) 50% of the total tax assessed for the current year. (Section 59-2-1107)
2. Indigent deferral – if the owner of residential property is poor, the county board of equalization may, after giving notice, defer any tax levied. (Section 59-2-1108)
3. The county legislative body or the Tax Commission may accept less than the full amount of taxes due or defer all the taxes where, in their judgment, the best human interest and the interest of the state and the county are served. (Section 59-2-1347)

3.14.6 Interest Rate On Tax Deferral

1. Deferral of taxes for indigent persons on residential property must be recorded as a lien on the property and bear interest at an interest rate equal to the lesser of 6% or the targeted federal funds rate existing on the preceding January. The amount deferred together with accrued interest shall be due and payable when the property is sold or otherwise disposed. (Section 59-2-1108)
2. Taxes deferred, except for an indigent deferral as noted above, must be recorded as a lien on the property and bear interest at a rate equal to the lesser of 6% or the targeted federal funds rate existing on the preceding January. The amount deferred together with accrued interest shall be due and payable when the property is sold or otherwise conveyed. (Section 59-2-1347)

3.14.7 Adjustments

Adjustments to taxes for past years may not be made under Utah Code Ann. Section 59-2-1347 if the requested adjustment is based only on property valuation. Adjustments can be made only to taxes levied but unpaid for the five most recent tax years. Adjustments beyond five years may be granted when taxes remain unpaid as a result of administrative action or litigation. (R884-24P-41)

3.14.8 Refunds Prohibited

Taxes that have been paid may not be refunded. (R884-24P-41)

3.14.9 Settlement Approval

Any State Tax Commission action to adjust or defer taxes on centrally assessed property, pursuant to Section 59-2-1347, should be discussed with the county prior to final approval.

3.14.10 Posting Requirement

Under Section 59-2-1347, when the county or the Tax Commission grants a deferral or adjustment of taxes, notice must be posted in the county where the property is located.

- This posting shall contain:
- name of the applicant,
- property address and parcel number,
- value of the property for the current year,
- sum of the delinquent taxes, interest, and penalty due, and

- adjusted amount paid or deferred. (Section 59-2-1347)

See Form PT-34, “Notice to be Posted by County of Delinquent Property Tax Settlement or Deferral” in Appendix 3D.

3.14.11 Record

Under Section 59-2-1347, at the end of each month, the county is to send a record of all tax deferral and adjustment actions taken the preceding month to the Tax Commission on a form approved by the Tax Commission. The Tax Commission is to send a record of its tax deferral and adjustment actions to the affected county or counties.

Standard 3.15 Notification Of Tax Relief Programs And Decision

3.15.0 Notice

The county should develop procedures that provide effective notice to eligible participants of all available tax relief programs.

3.15.1 Guideline

The county may notify applicants of the available programs with the “Notice of Property Valuation and Tax Changes”. [Section 59-2-919] The county may also notify or supply brochures to senior citizen centers and centers for the blind or handicapped.

3.15.2 Appeal

In the event an applicant is denied an exemption or deferral, except when the denial is based upon late filing of claim for relief, the county must notify the applicant of the right to appeal to the Tax Commission. Appeals must be filed within 30 days after the decision. (Section 59-2-1217)

Standard 3.16 Multiple Types Of Tax Relief

3.16.0 Multiple Tax Relief

The county may, at its discretion and within statutory guidelines, defer or abate property taxes for indigent persons. Excluding indigent relief, when an individual is eligible for other types of statutory tax relief, the individual must be granted all the relief for which he is eligible. For example, an individual who qualifies for the veteran exemption, the blind exemption as well as the circuit breaker must be granted the veteran exemption and the blind exemption in addition to the circuit breaker relief.

Standard 3.17 Disclosure Of Tax Relief

3.17.0 Tax Notice

The tax notice must show the veteran and blind exemptions and circuit breaker and indigent relief as tax credits deducted from taxes charged. (Section 59-2-1317 and R884-24P-36)

3.17.1 The Order In Which Tax Relief Is Applied

There may be occasions where a taxpayer’s total tax relief will exceed a taxpayer’s total tax liability. Should this occur, the order in which the relief is applied against the tax liability may affect county funds, as the circuit breaker credit is reimbursed with state funds and other credits with county funds. Accordingly, the county may, at its option, first apply the state-reimbursable circuit breaker credit to the total tax liability, then apply the other applicable credits including the Section 59-2-1202(7)(c) additional tax abatement for the poor.

Appendix 3A

Applicable Statutes and Administrative Rules

Statutes

59-2-919	Resolution proposing tax increases
59-2-1104	Definitions – Veteran’s exemption – Amount of veteran’s exemption
59-2-1105	Application for veteran’s exemption – Rulemaking authority – Statement – County authority to make refunds
59-2-1106	Exemption of property owned by blind persons or their unmarried surviving spouses or minor orphans -Amount - Application.
59-2-1107	Indigent persons - Amount of abatement
59-2-1108	Indigent persons - Deferral of taxes – Interest rate treatment of deferred taxes.
59-2-1109	Indigent persons - Deferral, or abatement - Application
59-2-1201	Purpose of Tax Relief
59-2-1202	Definitions (Property Tax Relief)
59-2-1203	Right to file claim – Death of claimant
59-2-1204	Renter’s and homeowner’s credits authorized – No interest allowed
59-2-1205	Time for filing claim for renter’s credit
59-2-1206	Application for homeowner’s credit –Time for filing –Payment from General Fund
59-2-1207	Claim applied against tax liability – One claimant per household per year
59-2-1208	Amount of homeowner’s credit –Cost-of-living adjustment –Limitation – General Fund as source of credit
59-2-1209	Amount of renter’s credit –Cost-of-living adjustment – Limitation – General Fund as source of credit – Maximum credit
59-2-1211	Forms and instructions
59-2-1213	Statement required of renter claimant.
59-2-1214	Redetermination of claim by commission or board.
59-2-1215	Fraudulent or negligently prepared claim - Penalties and interest -

Procedures.

- 59-2-1216** Rented homestead - Rent constituting property taxes.
- 59-2-1217** Denial of relief - Appeal
- 59-2-1219** Claim disallowed if residence obtained for purpose of receiving benefits.
- 59-2-1220** Extension of time for filing claim.
- 59-2-1317** Index of property owners - Tax notice - Contents of notice.
- 59-2-1347** Redemption - Adjustment or deferral of taxes

Administrative Rules

- R865-9I-34** Property Tax Relief for Individuals Pursuant to U.C.A. Sections 59-2-1201 through 1220.
- R884-24P-5** Abatement or Deferral of Property Taxes of Indigent Persons.
- R884-24P-36** Contents of Real Property Tax Notice pursuant to U.C.A. Section 59-21-1317.

Appendix 3B

Manufactured/Mobile Homeowners Circuit Breaker Application Processing Guidelines

1. Manufactured/Mobile Home Property Tax “Notice of Property Valuation and Tax Changes” received by taxpayer.
2. Taxpayer makes application with county.
 - a. Using state form TC-40CY or county equivalent.
 - b. Indication of lot rent paid, if any, excluding utilities.
3. County recalculates actual tax due including the additional 20% reduction for circuit breaker qualified persons.
4. County calculates circuit breaker and other abatements according to county regulations.
5. County identifies and notes on application the amount of circuit breaker credit, excluding other abatements given to customer.
6. Forward application to State Tax Commission to process lot rent portion of refund.
7. County tracks circuit breaker amounts by customer for accounting and reporting.
8. County submits to the Utah State Tax Commission requests for reimbursement of Circuit Breaker funds by sending the following:
 - a) Coverletter should reflect the Reimbursement Year, the Summary of Total Count of applicants and Grand Total Amount of refunds issued to the counties’ Manufactured/Mobile Homeowners & Homeowners.
 - b) Attached Printout of all claimants with the following information:
 - Reimbursement Year
 - Grand Total Amount of Circuit Breakers to be reimbursed
 - Grand total Number of Applicants
 - Social Security Number of Applicant
 - Spouse Social Security Number
 - Name of each applicant
 - Spouse Name
 - Address
9. Utah State Tax Commission compiles information and issues reimbursement to county.

Manufactured/Mobile Homeowner Circuit Breaker Application Processing Utah State Tax Commission Guidelines

Most manufactured/mobile homeowners will apply for circuit breaker property tax relief after their mobile home property tax has been paid. Therefore, special handling is necessary for mobile home circuit breaker applicants.

In most cases, the following steps should be followed to process mobile home circuit breaker applications:

- Applicant must meet qualifications for circuit break relief.
- Identify the fair market value (FMV) from the “Notice of Property Valuation and Tax Changes.”
- Identify the tax rate (TR) from the “Notice of Property Valuation and Tax Changes.”
- Calculate the new taxable value (TV) of the mobile home, which is fair market value multiplied by .035.

Note: All primary residences receive a 45% reduction in fair market value to arrive at taxable value. Circuit Breaker applicants receive an additional 20% reduction. This totals 65% reduction in fair market value. Or, in other words, the taxable value becomes 35% of fair market value.

- If applicable, grant the veteran relief (VR).
- If applicable, grant the blind relief (BR).
- Calculate the new taxable value (NTV): $TV - VR - BR = NTV$
- Calculate the new tax amount (NTA): $NTV \times TR = NTA$
- Calculate circuit breaker (CB) relief.
- Calculate Tax (T) amount for customer: $NTA - CB = T$
- If applicable, grant indigent relief (IR).
- Identify final tax (FT) to be paid by customer: $T - IR = FT$
- Copy application.
- Ensure lot rent is noted (without utilities) on application copy.
- Ensure amount of circuit breaker granted is noted on application copy.
- Send copy of application to the Utah State Tax Commission so USTC can refund the rent portion.

Appendix 3C

Tax Relief Summary Chart

Type	Eligible Persons	Filing Requirements	Eligible Property	Amount
Veteran 59-2-1104 to 1105	Disabled veteran, spouse or minor, orphans; Disability >10%	File annually by Sept 1; proof of service*; proof of disability*.	All Types of real and personal property.	Up to \$82,500 in taxable value, based on percentage of disability.
Blind 59-2-1106	Legally blind as defined by statute; spouse or minor orphans; no income requirement.	File annually by Sept 1: ophthalmologist signed statement.	Real and Personal property.	Up to \$11,500 in taxable value.
Indigent Abatement 59-21107 to 1109	65+years of age, or disabled, or in extreme hardship; <\$24,798 residing at property 10+ months each year.	File by Sept 1; signed statement of disability or hardship; proof of ownership; other as required by county.	Owner-occupied residence or mobile home.	½ the tax due, up to \$661.
Indigent Deferral 59-2-1108 &1109	Same as indigent abatement; hold no income producing assets.	Same as indigent abatement; mortgage holder signed statement.	Owner-occupied residence only.	All or any portion of tax; interest accrues; deferral continues until property changes hands.
Circuit Breaker Homeowner 59-2-1202 to 1220	Provide own financial support; 65+ years of age or surviving spouse; income <\$24,798 Utah resident for entire year.	File by Sept 1 with county; signed statement of income.	Owner-occupied residence only.	Up to \$661, based on annual income; additional credit equal to the tax on 20% of fair market value of residence.
Circuit Breaker Renter 59-2-1202 to 1220	Same as Homeowner Circuit Breaker	By Dec 31 with state; signed statement of income and gross rent.	Renter-occupied residence.	Up to \$661, based on percentages of gross rent.

*Only required with the initial application unless circumstances change.

Appendix 3D

Forms

PT-30	Disabled Veterans Property Tax Exemption Application
PT-31	Blind Persons Property Tax Exemption Application
PT-32	Veteran or Blind Abatement of Motor Vehicle Uniform Fees and Property Tax
TC-40CY	Low Income Abatement & Homeowner's Tax Credit Application
TC-40CB	Renter Refund Application (Circuit Breaker)
PT-33	Application for Settlement or Deferral of Delinquent Property Tax
PT-33A	Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes
PT-34	Notice to be Posted by County of Delinquent Property Tax Settlement or Deferral

Disabled Veteran Property Tax Exemption Application

UCA § 59-2-1104 and 1105
Form PT-030
Rev 7/04

The deadline for filing this application with your county of residence is **September 1**

Section 1 – Claimant Information

Claimant's last name	Claimant's first name	Middle initial	Birth date	Social Security Number	
Spouse's last name (if spouse is living)	Spouse's first name	Middle initial	Birth date	Social Security Number	
Address	City	County	State	ZIP Code	Daytime phone number

Enter the property tax serial or account number(s) from your previous property tax billing notice

Section 2 – Additional Information

Applicant is a: ☐ Disabled veteran ☐ Unmarried spouse/minor orphan of deceased/disabled veteran

Date of disability: ☐ Prior to Jan. 1, 1921 ☐ On or after Jan. 1, 1921

Percentage of disability: _____ %

Residence Value: \$ _____ (from valuation notice)

Did you own this property on January 1 of the current year? ☐ Yes ☐ No

Have you applied for a veteran's exemption in another county? ☐ Yes ☐ No

- The first application made by a veteran who served in the military service of the United States or of this state or by the unmarried surviving spouse or minor orphan of that veteran shall be accompanied by a statement, issued by a military entity, showing the percentage of disability incurred or aggravated in the line of duty during any war, international conflict, or military training in the military service of the United States or this state.
- If the veteran is 100 percent disabled, the full \$82,500 exemption is allowed. If the certificate under this section shows a lesser percentage of disability, the exemption allowed is that percentage of \$82,500, except that no exemption is allowed for any disability below 10 percent.
- The unmarried surviving spouse and minor orphans of a deceased veteran are entitled to the greater of:
(a) the full exemption if the veteran's disability was 10 percent or more and the veteran served prior to January 1, 1921; or,
(b) the same exemption to which the disabled veteran would have been entitled, if the veteran served on or after January 1, 1921.
- The county may ask for verification of residency.
- Applicant must attach a copy of "Certificate of Discharge" and statement issued by a military entity showing percentage of disability (with initial application only).

Section 3 – Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a resident of _____ County.

Signature of claimant	Date
Signature of spouse	Date

Preparer's name, address and telephone number (if not claimant)

Section 4 – County Use Only

Name of county official accepting the application

Date

Property information and value (see instructions below)

1. Account or parcel number.....

2. Taxable property value.....

3. Value exempted.....

4. Original Tax Amount.....

5. Veteran exempt credit.....

6. Net Tax Due.....

Personal Property	Real Property
\$	
\$	\$
\$	\$
\$	\$
\$	\$
\$	\$

County official's approval

Date

Instructions for County Use

Line 1 Enter the property account or parcel identification number.

Line 2 Enter the amount of taxable property value from the assessment roll.

Line 3 Enter the amount of value to be exempted, to a maximum of \$82,500; e.g., a 50% disability would be calculated as $\$82,500 \times .50 = \$41,250$.

Note: If claimant has received a veteran exemption for property owned in another county, the value exempted in the other county must be subtracted from claimant's total exemption amount.

Line 4 Enter original tax amount by multiplying line 2 by the applicable tax rate.

Line 5 Enter the amount of credit allowed by multiplying line 3 by the applicable tax rate.

Line 6 Calculate net tax due by subtracting line 5 from line 4.

Application receipt must be provided within 30 days

**Blind Persons
Property Tax Exemption Application**

UCA §59-2-1106
Form PT-031
PT-031-1.ai Rev. 5/01

The deadline for filing this application with the county is September 1

Section 1 – Claimant Information

Claimant's last name	Claimant's first name	Middle initial	Birth date	Social Security Number	
Spouse's last name (if spouse is living)	Spouse's first name	Middle initial	Birth date	Social Security Number	
Address	City	County	State	ZIP Code	Daytime phone number

Enter the property tax serial or account number(s) from your previous property tax billing notice

Section 2 – Additional Information

Applicant is a: ☐ Blind person ☐ Unmarried spouse/minor orphan of blind person

Residence value: \$ _____

Tangible personal property value: \$ _____ (from valuation notice)

Did you own this property on January 1 of the current year? ☐ Yes ☐ No

Do you claim this property as your primary residence? ☐ Yes ☐ No

- ◆ The first \$11,500 of taxable value of real and tangible personal property in this state owned by blind persons, their unmarried surviving spouses, or their minor orphans is exempt from taxation.
- ◆ The first year's application shall be accompanied by a statement signed by a licensed ophthalmologist verifying that the person:
 - (a) has no more than 20/200 visual acuity in the better eye when corrected; or
 - (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.
- ◆ The county may ask for verification of residency.

Section 3 – Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a lawful resident of the State of Utah.

Signature of claimant	Date
Signature of spouse	Date

Preparer's name, address, and telephone number (if not claimant)

Section 4 – County Use Only

Name of county official accepting the application

Date

Property information and value (see instructions below)

	Personal Property	Real Property
1. Account or parcel number		
2. Taxable property value	\$	\$
3. Value exempted	\$	\$
4. Original tax amount	\$	\$
5. Blind exemption credit	\$	\$
6. Net tax due	\$	\$

County official's approval

Date

Instructions for County Use

- Line 1** Enter the property account or parcel identification number.
- Line 2** Enter the amount of taxable property value from the assessment roll.
- Line 3** Enter the amount of value to be exempted, to a maximum of \$11,500. If amount on line 2 is less than \$11,500, then enter the amount from line 2 on this line.
- Line 4** Enter original tax amount by multiplying line 2 by the applicable tax rate.
- Line 5** Enter the amount of credit allowed by multiplying line 3 by the applicable tax rate.
- Line 6** Calculate net tax due by subtracting line 5 from line 4.

**Veteran or Blind Abatement of Motor Vehicle
Uniform Fees and Property Tax**

UCA §59-2-110 through 1106
Form PT-032
PT-032-1.ai Rev. 5/01

Claimant: complete Section 1 and sign in Section 3

County Auditor/Treasurer: complete Section 2 and sign in Section 3

After form is completed by claimant and by county auditor/treasurer, form should be taken to local motor vehicle office.

Section 1 – Claimant and Vehicle Information

Applying for (select one)

☐

Veteran Exemption

☐

Blind Exemption

First name

Last name

Vehicle model year

Make

Model

Vehicle Identification Number (VIN)

License plate number

Section 2 – Abatement Computation

1. Uniform fee or property tax amount (obtain from Vehicle Registration Renewal Notice) _____	1.	\$
2. Appropriate property tax rate (see reverse side) _____	2.	
3. Divide line 1 by line 2 = taxable value _____	3.	\$
4. Exemption value available (from Auditor's records) _____	4.	\$
5. Abatement Amount (the smaller of line 3 or line 4, multiplied by the property tax rate on line 2)	5.	\$

Section 3 – Certification and Signature

Under penalties of perjury, I declare to the best of my knowledge and understanding, that this information is true, correct, and complete. I further testify that I am a lawful resident of the State of Utah.

Claimant's signature or preparer's name, address, and telephone number

Date

County Auditor/Treasurer's Office signature/seal

Date

Value-Based Uniform Fee or Property Tax Rates

Personal Property Subject to 1.5% Uniform Fee

- ◆ Motor homes
- ◆ Street motorcycles, scooters and mopeds
- ◆ Travel trailers, truck campers and tent trailers
- ◆ Commercial and utility trailers weighing more than 750 pounds including cargo utility trailers, boat trailers, converter gears, horse and stock trailers
- ◆ County-assessed commercial vehicles (medium and heavy duty)
- ◆ Boats, boat motors and personal watercraft
- ◆ Off-highway vehicles including dirt and trail motorcycles, all terrain vehicles, golf carts and snowmobiles
- ◆ Any other tangible personal property that is required by law to be registered with the state before it is used on a public highway, public waterway, or public land, and that is not specifically excluded statute.

Aircraft

Aircraft includes “fixed wing airplanes, balloons, airships, and any other contrivance subject to the registration requirements of the Federal Aviation Administration. The term does not include ultra light vehicles or hand gliders.” (R873-22M-20)

For aerial applicator as defined in 59-2-102

Calendar Year	Uniform Fee
2000	0.4%
2001	0.3%
2002 and all subsequent years	0.2%

For all other aircraft required to be registered with the state

Calendar Year	Uniform Fee
2000	0.8%
2001	0.6%
2002 and all subsequent years	0.4%

Personal Property Subject to Ad Valorem Property Tax Rate

- ◆ Vintage Vehicles – local ad valorem property tax rate
- ◆ State-assessed commercial vehicles weighing 12,001 pounds or more (must register with USTC Motor Carrier Services Section and property tax rate changes annually).

Age-Based Uniform Fee (Surrogate Rate of 1.5%)

Vehicles subject to the age-based uniform fee are passenger cars, light trucks, including passenger utility vehicles, vans and state-assessed commercial vehicles weighing less than 12,000 pounds (must register with USTC Motor Carrier Services Section).

Age of Vehicle	Age-Based Fee	Taxable Value*
Less than 3 years	\$150	\$10,000
3 to 5 years	110	7,330
6 to 8 years	80	5,330
9 to 11 years	50	3,330
12 plus years	10	670

* Calculated by dividing the age-based fee by .015 and rounding to nearest 10.

2004	<p>County Application</p> <p>Low Income Abatement and</p> <p>Homeowner's Tax Credit Application</p> <p>(For low income, elderly, and widows/widowers)</p>	<p>TC-40CY</p> <p>Rev. 12/03</p>
------	---	---

For assistance, refer to the county government telephone numbers listed below.

Get forms online - tax.utah.gov

Homeowners must file with the county where the home is located for the homeowner's property tax credit by September 1, 2004.

Renters must file the Utah State Tax Commission Renter Tax Refund Application for a refund. Contact your county (see listings below) to obtain the Tax Commission Renter Refund Application form (TC-40CB).

Mobile home owners who rent the land the mobile home sits on, may also need to complete a TC-40CB Application. See Section 5.

Section 1 - Applicant's Name	If more than one person lives in a household, only one person can file an application.
-------------------------------------	--

Applicant's Last Name	Applicant's First Name	Middle Initial	Birth Date	Social Security Number	
Spouse's Last Name (if spouse is living)	Spouse's First Name	Middle Initial	Birth Date	Social Security Number	
Address	City	County	State	ZIP Code	Daytime Telephone Number

Enter your property serial/account number(s)
(from your prior property tax billing notice)

Section 2 - Household Income	Household income must include ALL household members' incomes.
-------------------------------------	--

Complete lines A through H. Total lines A through H, and enter the total on line I. **Household Income:** Household income is income received during 2003 by members of the household as of Jan. 1, 2004, not just the applicant. A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses.

Taxable Income		Non-taxable Income	
A. Wages/salaries	A	E. Social Security/other government assistance	E
B. Pensions/annuities	B	F. Capital gains/pensions/annuities	F
C. Interest/dividends/trusts	C	G. Interest/dividends/trust income	G
D. Alimony/other income	D	H. Loss carryforwards/rental depreciation	H
		I. Total 2003 household income from all sources (add lines A through H)	I

Total members in household as of Jan. 1, 2004

Note: You **do not** qualify for low income or homeowner relief if Line I exceeds \$24,798.

Section 3 - Low Income Abatement	To qualify for low income abatement, applicant must answer all three questions below.
---	---

☐ Yes ☐ No **1.** Will you be age 65 or older before December 31, 2004, **or** under age 65 and disabled, or under age 65 and it would be an extreme hardship to pay the tax? If you are disabled and applying for the first time, attach a medical statement signed by your doctor. If you are under extreme hardship, attach an explanation of hardship.

☐ Yes ☐ No **2.** Was the total household income (from Section 2, line I) less than \$24,798?

☐ Yes ☐ No **3.** Will you reside in the home for which you are claiming the abatement for ten months during 2004?

If the answer to all three questions is "Yes," you qualify for the low income abatement.

If you qualify for the low income abatement, you may also qualify for the homeowner's tax credit on the back of this form.

For more information, contact your county government listed below

Beaver County (435) 438-6463	Iron County (435) 477-8333	Sevier County (435) 896-9262
Box Elder County (435) 734-3388	Juab County (435) 623-3410	Summit County (435) 336-4451
Cache County (435) 716-7123	Kane County (435) 644-2458	Tooele County (435) 843-3130
Carbon County (435) 636-3200	Millard County (435) 743-5227	Uintah County (435) 781-5363
Daggett County (435) 784-3210	Morgan County (801) 829-6811	Utah County (801) 370-8227
Davis County (801) 451-3329	Piute County (435) 577-2840	Wasatch County (435) 654-3211
Duchesne County (435) 738-1120	Rich County (435) 793-5155	Washington Cnty (435) 634-5712
Emery County (435) 381-5106	Salt Lake County (801) 468-3400	Wayne County (435) 836-2731
Garfield County (435) 676-8826	San Juan County (435) 587-3223	Weber County (801) 399-8002
Grand County (435) 259-1321	Sanpete County (435) 835-2142	

Section 4 - Homeowner's Tax Credit

Applicant must answer all 4 questions.

- ☐ Yes ☐ No 1. Will you be age 65 or older before December 31, 2004, **or** Are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: _____.
If filing for the first time as a widow or widower, attach a copy of your deceased spouse's Death Certificate.
- ☐ Yes ☐ No 2. Was the total household income (from Section 2, line I) less than \$24,798?
- ☐ Yes ☐ No 3. Will you furnish your own financial support for 2004? (You cannot be claimed as a dependent on someone's tax return for 2004.)
- ☐ Yes ☐ No 4. Will you live in Utah for the entire year of 2004?
You must be domiciled in Utah for the entire 2004 calendar year to be eligible.

If your name is not listed as the property owner of the Property Tax Billing Notice, attach legal documentation of ownership.
Only property tax on applicant's primary residence is eligible for property tax credit.

Is the home located on property **that exceeds one acre**?☐ Yes☐ No

If yes, total number of acres

Is any portion of the home rented out?

☐ Yes☐ No

If yes, what percent is rented

Is a portion of the home used for business?

☐ Yes☐ No

If yes, what percent is used

You must have owned the home on January 1, 2004 to qualify.

If you qualify for property tax credit, you may also qualify for low income abatement, on the front of this form.

Section 5 - Mobile Homeowners Only

If the members in the household, as of January 1, 2004 (Section 2), are different than the members in the household as of January 1, 2003, SKIP to Section 6. (To apply for a refund of a portion of the lot rental, file a 2004 Renter Refund Application, form TC-40CB with the Tax Commission.)

If the members in the household, as of January 1, 2004 (Section 2) are the same as the members of the household as of January 1, 2003, provide the following information for refund of a portion of the lot rental.

If owned, and your name is not listed as property owner on the Property Tax Billing Notice, include legal documentation of ownership.

☐ Own ☐ Rent**Is the property that your mobile home sits on owned or rented?****2003 Lot Rent**

If you rented the property, enter the amount of rent paid in 2003, excluding utilities, and complete the landlord information below. If the property is owned, leave blank.

\$

Address and space number	Name and telephone number of landlord or manager	Date rented in 2003 from - to	Total months	Monthly rent you paid	Total rent you paid

Section 6 - Certification and Signature

Read certification, sign and date.

Under penalties of perjury, I declare to the best of my knowledge and understanding, this information is true, correct and complete.

Signature of applicant

Date

Signature of spouse (Spouse must sign if home is owned in joint tenancy)

Date

X**X**

Preparer's name and address or organization (if not applicant)

Preparer's telephone number

For Tax Commission Use Only					For County Use Only																																																							
CB used by county			CB available (max-used)		Tax amount																																																							
CB rent possible			CB rent issue <= CB available		Blind and/or veteran																																																							
<table><tr><th colspan="6">Property Tax Credit /Renter's Refund Schedule (estimated)</th></tr><tr><th colspan="2">2003 Household Income</th><th>Maximum Homeowner Tax Credit</th><th>Renter Refund % of Lot Rent</th><th>Total Maximum Renter Refund</th><th>Total Maximum Homeowner & Renter Refund</th></tr><tr><td>Under</td><td>\$ 8,430</td><td>\$661</td><td>9.5%</td><td>\$661</td><td>\$1,322</td></tr><tr><td>\$8,431</td><td>\$11,242</td><td>\$577</td><td>8.5%</td><td>\$577</td><td>\$1,154</td></tr><tr><td>\$11,243</td><td>\$14,051</td><td>\$495</td><td>7.0%</td><td>\$495</td><td>\$990</td></tr><tr><td>\$14,052</td><td>\$16,861</td><td>\$371</td><td>5.5%</td><td>\$371</td><td>\$742</td></tr><tr><td>\$16,862</td><td>\$19,673</td><td>\$289</td><td>4.0%</td><td>\$289</td><td>\$578</td></tr><tr><td>\$19,674</td><td>\$22,317</td><td>\$165</td><td>3.0%</td><td>\$165</td><td>\$330</td></tr><tr><td>\$22,318</td><td>\$24,798</td><td>\$81</td><td>2.5%</td><td>\$81</td><td>\$162</td></tr></table>					Property Tax Credit /Renter's Refund Schedule (estimated)						2003 Household Income		Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Renter Refund	Under	\$ 8,430	\$661	9.5%	\$661	\$1,322	\$8,431	\$11,242	\$577	8.5%	\$577	\$1,154	\$11,243	\$14,051	\$495	7.0%	\$495	\$990	\$14,052	\$16,861	\$371	5.5%	\$371	\$742	\$16,862	\$19,673	\$289	4.0%	\$289	\$578	\$19,674	\$22,317	\$165	3.0%	\$165	\$330	\$22,318	\$24,798	\$81	2.5%	\$81	\$162	Homeowner's Valuation Reduction (additional 20%)	
					Property Tax Credit /Renter's Refund Schedule (estimated)																																																							
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Circuit breaker																																																												
Low income abatement																																																												
Net tax due																																																												
County government approval		Date approved																																																										

Utah State Tax Commission
Renter Refund Application
 (Circuit Breaker Application)

2004
TC-40CB

Rev. 12/03

For more information or for a listing of other agencies to contact, see the bottom of the reverse side of this form.

Renters: File this application with the Utah State Tax Commission by **December 31, 2004.**

Get forms online - tax.utah.gov

Mobile Homeowners Applying For Lot Rental Refund: If members in the household as of January 1, 2004 are the same as members in the household as of January 1, 2003, use form TC-40CY, or your county's property tax relief form. A "household" is an association of all people living in the same dwelling sharing furnishings, facilities, accommodations and expenses.

Applicant's Name If more than one person lives in a household, only one person can file an application.

Applicant's Last Name	Applicant's First Name	Middle Initial	Birth Date	Social Security Number
Spouse's Last Name (if spouse is living)	Spouse's First Name	Middle Initial	Birth Date	Social Security Number
Address	City	County	State	ZIP Code
			Daytime Telephone Number	

Do You Qualify For A Refund?

APPLICANT must answer questions 1 through 5.

1. Were you age 65 or older before **December 31, 2003**, **OR** are you a widow or widower? Enter spouse's date of death: _____. Attach a copy of your deceased spouse's death certificate if this is the first year you are claiming a refund as a widow or widower.
- ☐ Yes (Go on to question 2) ☐ No (STOP, you do NOT qualify)

2. **2003 Household Income** (from all household members living in the household as of Jan. 1, 2003).

Taxable Income

A. Wages/salaries	A	
B. Pensions/annuities	B	
C. Interest/dividends/trusts	C	
D. Alimony/other income	D	

Non-taxable Income

E. Social Security/other government assistance	E	
F. Capital gains/pensions/annuities	F	
G. Interest/dividends/trust income	G	
H. Loss carryforwards/rental depreciation	H	
I. Total 2003 household income from all sources (add lines A through H)	I	

Total members in household as of Jan. 1, 2003 _____

You **do not** qualify if the amount in Box "I" exceeds \$24,798.

Is the amount in Box "I" above **less than or equal to \$24,798**? Household Income is income received during 2003 by all members of a household (not just the applicant) living in the same dwelling, sharing furnishings, facilities, accommodations and expenses as of Jan. 1, 2003.

☐ Yes (Go on to question 3) ☐ No (STOP, you do NOT qualify)

3. Did you furnish your own financial support for 2003? If you are claimed as a dependent on someone's tax return, you did not furnish your own financial support and do not qualify.
- ☐ Yes (Go on to question 4) ☐ No (STOP, you do NOT qualify)

4. Did you live in Utah for the entire year of 2003? You must have lived in Utah for the entire calendar year to be eligible.
- ☐ Yes (Go on to question 5) ☐ No (STOP, you do NOT qualify)

5. Are you a mobile homeowner applying for a lot rental refund?
- ☐ Yes (Stop, apply with county) ☐ No (Go on to next page)

This Box for Tax Commission Use Only

Section One - Rent Information

Complete this section for each place you rented **during 2003**. If you received rental assistance, you can only claim the portion of rent you paid.

Address of apartment or mobile/home lot (include apartment or lot number)	Name and telephone number of landlord or manager	Date rented in 2003 from - to	Total months	Monthly rent you paid	Total rent you paid
		Utilities included in rent? None <input type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/>			
		Utilities included in rent? None <input type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/>			
		Utilities included in rent? None <input type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/>			
		Utilities included in rent? None <input type="checkbox"/> Gas <input type="checkbox"/> Electric <input type="checkbox"/>			

Total rent you paid in 2003 (This amount should not include the cost of utilities)

Section Two - Certification and Signature Certify, sign and date.

Under penalties of perjury, I declare to the best of my knowledge and understanding, this information is true, correct and complete.

Signature of applicant X	Date	Signature of spouse X	Date
Preparer's name and address or organization (if not applicant)			Preparer's telephone number

Return this application to Taxpayer Services Division, Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0800

Renter Refund Schedule			
2003 Household Income Limits		Renter Refund % of rent	Maximum Renter Refund
Lower	Upper		
\$0	\$8,430	9.5%	\$661
\$8,431	\$11,242	8.5%	\$577
\$11,243	\$14,051	7.0%	\$495
\$14,052	\$16,861	5.5%	\$371
\$16,862	\$19,673	4.0%	\$289
\$19,674	\$22,317	3.0%	\$165
\$22,318	\$24,798	2.5%	\$81

For More Information Contact:

Golden Years Center (Bountiful) (801) 295-3479
Salt Lake County Division of Aging (801) 468-2480
Heritage Center (Clearfield) (801) 773-7065
Davis County Council on Aging (801) 451-3377
Autumn Glows Center (Kaysville) (801) 544-1235 or 544-1250
Utah State Tax Commission 297-2200 or outside Salt Lake area, 1-800-662-4335 or on the web at tax.utah.gov

Application for Settlement or Deferral of Delinquent Property Tax

UCA §59-2-1109 & 1347
Form PT-33
PT-033-1.ai Rev. 11/00

This form should be used in conjunction with Form PT-33A "Agreement of Lien Holder For Deferral or Settlement of Delinquent Taxes". One Form PT-33A should be attached for each lien holder. A deferral may not be granted without the written consent of the holder of any mortgage or trust deed outstanding on the property.

Property Owner Information

Property owner name	Home phone number	Work phone number
Property owner address		
City	State	Zip

Property Information

Parcel, serial, or account number	Type of property (e.g., commercial, primary residential, etc.)
Location or address	
Legal description (including acreage)	

Property Value and Tax Information

Year(s) of Delinquency (May go back five years)	Taxes	Penalty	Interest	Total
Total				

Current year market value of property (Attach copy of most recent valuation/tax notice)	\$
Amount received from home owner/mobile home owner (circuit breaker) tax credits	\$
Amount owner offers in settlement (Attach proposed payment schedule)	\$
Amount to be deferred	\$

I/we have exhausted efforts to obtain funds to pay the delinquent taxes. I/we have contacted the lending institutions and other potential sources of funds, such as friends and relatives, identified below:

1. _____
2. _____
3. _____

Attach the following:

1. Owner's statement of circumstances and request for relief.
2. Most recent valuation/tax notice.
3. Proposed payment schedule.
4. Financial Summary (back of this form)
5. Copies of last 5 years' filings with I.R.S.
6. Form PT-33A, "Agreement of Lien Holder for Deferral or Settlement of Delinquent Taxes".
7. Other documentation as required.

Signature

I certify to the best of my knowledge and understanding, that this information is true, correct, and complete.

Signature of property owner(s)	Date
X	
X	

Financial Summary

Form PT-33 – Page 2
PT-033-2.ai Rev. 11/00

Income From Previous Five Years

Sources of Income	Year:	Year:	Year:	Year:	Year:
Salary	\$	\$	\$	\$	\$
Social security					
Dividends and interest					
Real estate income					
Business income					
Any assets transferred to relatives					
Total	\$	\$	\$	\$	\$

Current Year Assets		Current Year Liabilities	
Bank accounts and cash on hand		Notes payable to banks, relatives and others	
Name of institution	Amount	Description	Monthly Pymt
	\$		\$
Cash on hand			
Total	\$	Total	\$
Other real estate (exclude subject property)		Real estate mortgage payable	
Parcel no./acreage/description	Market Value	Lender/type/maturity/property identification	Monthly Pymt
	\$		\$
Total	\$	Total	\$
Stocks, bonds and securities		Unpaid medical expenses	
Description	Market Value	Medical facility/patient/illness	Monthly Pymt
	\$		\$
Total	\$	Total	\$
Other assets (vehicles, accounts receivable, etc.)		Other debts (credit cards, utility payments, etc.)	
Description	Market Value	Description	Monthly Pymt
	\$		\$
Total	\$	Total	\$
Total Assets	\$	Total Liabilities	\$

**Agreement of Lien Holder
For Deferral or Settlement of Delinquent Taxes**

UCA §59-2-1347
Form PT-33A
PT-033a.ai Rev. 4/00

General Information

Lien Holder (company or individual)

Contact person	Daytime phone number
Property owner/borrower name	Amount of lien \$
Parcel, serial, or account number	Type of property (e.g., commercial, primary residential, etc.)
Property location or address	

We, as lien holder, have been notified that there are delinquent taxes on this property that will cause this property to be sold for taxes unless all delinquent taxes, penalties, and interest are paid by the date of the final tax sale. We have been notified by the property owner/borrower that he/she is applying for a settlement or deferral of the delinquent property taxes under UCA §59-2-1347, and we have no objections to the application. We also agree to establish and maintain an escrow account to provide for the timely payment of current and future taxes.

We also request that in the event the settlement or deferral is not granted, we be immediately notified so that we can take action to protect our interest in the property.

Signature

I give consent to allow a deferral to be granted at the discretion of the county legislative body.

Name of holder of any mortgage or trust deed outstanding on the property

Authorized signature

X

**Notice to be Posted by County
of Delinquent Property Tax
Settlement or Deferral**

UCA §59-2-1347
Form PT-034
PT-034.ai Rev. 1/00

Property Owner Information

Property owner name

Property owner address

City

State

Zip

Property Information

Parcel, serial, or account number

Type of property

Location or address

Legal description (including acreage)

Settlement or Deferral Information

Total property value

\$

Total interest, penalties, and taxes due

\$

Amount paid

\$

Amount abated

\$

Amount deferred

\$

Comments

County Approval

This property tax settlement/deferral has been approved by the county legislative body of:

_____ County on _____, _____.

Signature

Signature

Signature